



## **Anti-Fraud, Corruption & Bribery Policy**

### **Policy Statement**

Postcode Community Trust is committed to the prevention of anti-fraud, corruption, bribery and any other forms of dishonesty and will promote an anti-fraud, anti-corruption and anti-bribe culture.

Postcode Community Trust operates a zero-tolerance attitude to fraud, corruption bribery and requires staff to act honestly and with integrity at all times, and to report all suspicions of fraud, corruption and bribery.

Postcode Community Trust will investigate all suspicions of fraud, corruption and bribery committed by staff, charities, consultants, suppliers and other third parties.

It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to fraud, bribery and corruption. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter fraud, corruption and bribery.

We will uphold all laws relevant to countering fraud, corruption and bribery in all the jurisdictions in which we operate. However, we remain bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct at home and abroad.

Fraud, bribery and corruption are punishable for individuals by up to ten years' imprisonment and a fine. If we are found to have taken part in corruption, we could face an unlimited fine, be excluded from tendering for public contracts and face damage to our reputation. We therefore take our legal responsibilities very seriously.

### **Definitions**

Fraud	A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The deliberate changing of financial statements or other records by either a member of the public or someone who works for or is a volunteer for Postcode Community Trust.
Bribery	Is the offering, promising, giving, accepting or soliciting as an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

**Theft** Dishonestly acquiring, using or disposing of physical or intellectual property belonging to Postcode Community Trust or to beneficiaries of the Trust.

**Facilitation of payments** Small bribes paid to speed up a service are sometimes called facilitation payments. Some charities work in areas where such payments are the norm in the local culture, often where charitable need is extreme. Notwithstanding the small amounts usually involved, they are still bribery payments. Therefore an unacceptable use of charity funds.

## **Responsibilities**

In relation to the prevention of fraud, theft and abuse of position, specific responsibilities are as follows:

**The Trustees** Are responsible for establishing and maintaining a sound system of internal control that supports the achievement of the Trusts policies aims and objectives.

The system of internal control is designed to respond to and manage the whole range of risks that the Trust faces. The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to evaluate the nature of those risks and to manage them effectively. Managing fraud risk is seen in the context of the management of this wider range of risks.

**Head of Charities** The overall responsibility for managing the risk of fraud has been delegated to the Head of Charities, whose responsibilities include:

- Undertaking a regular review of the fraud risks associated with each of the key organisational objectives
- Establishing an effective anti-fraud response plan, in proportion to the level of fraud risk identified
- The design of an effective control environment to prevent fraud
- Establishing an effective control environment to prevent fraud
- Establishing appropriate mechanisms for:
  - Reporting fraud risk issues
  - Reporting significant incidents of fraud to the Board of Trustees
  - Liaising with the Trusts appointed auditors
  - Making sure that all staff are aware of the Trusts Anti-Fraud, Corruption and Bribery Policy and know what their responsibilities are in relation to combating fraud;

- Ensuring that appropriate anti-fraud training is made available to Trustees, Council Members, staff and volunteers as required; and
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

### **Reporting Suspicions**

Whilst having regard to the requirements of the Data Protection legislation, the Trust actively participates in an exchange of information with external agencies on fraud, corruption and bribery. It is often the alertness of Trustees, staff or volunteers and the general public to the possibility of fraud and corruption that leads to detection of financial irregularity.

The Chair of the Board of Trustees must be notified immediately of all financial or accounting irregularities or suspected irregularities or of any circumstances which may suggest the possibility of irregularities including those affecting cash, stores, property, remuneration or allowances.

### **Response Plan**

The Chair for the Board of Trustees will:

- Facilitates a proper investigation by experienced staff, and ensures the consistent treatment of information regarding fraud and corruption.
- When so notified, the Chair will instigate an investigation by appointing a designated officer, auditor or other adviser.
- The designated officer, auditor or other advisor will:
  - Deal promptly with the matter
  - Record evidence received
  - Ensure the security and confidentiality of evidence
  - Work closely with senior managers of the Trust and other agencies, such as the Police and Courts to ensure that all issues are properly investigated and reported upon.
- Ensure maximum recoveries are made on behalf of the Trust, and assist the senior managers to implement World Land Trust's disciplinary procedures where considered appropriate (referral to the Police will not prohibit or restrict action under the Disciplinary Procedure).
- In cases of suspected payroll irregularities where a fraud investigation may be possible, discussion will occur between the Chair and the CEO if it is thought a disciplinary investigation is more appropriate
- Malicious accusations may be the subject of disciplinary action.

### **Review**

This policy will be reviewed on an annual basis.